

Adjustment Budget Report

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Adjustment Budget
Dated
27 FEBRUARY 2015

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Glossary

Adjustments Budget - Prescribed in section 28 of the MFMA. The formal means by which a Municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

AFS - Annual Financial Statements.

Budget - The financial plan of the Emalahleni Municipality.

Budget Related Policy - Policy of a Municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Local Municipality's Statement of Financial Performance.

Cash Flow Statement - A statement showing when actual cash will be received and spent by the Local Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Local Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO - Chief Financial Officer of Emalahleni Municipality

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

KPI's - Key Performance Indicators. Measures of service output and/or outcome.

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - The Municipal Finance Management Act - No. 53 of 2003. The principle

piece of legislation relating to municipal financial management.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NT - National Treasury

Net Assets - Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the Municipality equates to the "net wealth" of the Municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

R&M - Repairs and maintenance on property, plant and equipment.

SCM - Supply Chain Management.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers.

Vote - One of the main segments into which a budget is divided. In Emalahleni Municipality this means at directorate level. The votes for Emalahleni Municipality therefore are:

- Council; Management Services; Financial Services; Corporate Services; Technical Services and Community Services.

PART 1 - ADJUSTMENTS BUDGET

Section 1 - Mayor's Report

Introduction

The adjustment budget seeks to rectify issues identified in the mid-year assessment of the financial results as well as the inclusion of additional allocations. It is drafted in terms of section 28 of the MFMA and seeks to adhere to the stipulations of specifically section 28(2) of the MFMA.

1.1 Reasons for the adjustments budget

The reason for the tabling of an adjustment budget was alluded to in the S72 report and is fully disclosed in the executive summary of this report. A brief summary of the reasons in terms of Sect 28 of the MFMA are discussed below:

1.1.1 *New allocations of cash backed accumulated funds;*

No new allocations from cash backed accumulated funds was included.

1.1.2 *Multi-year funds were increased in relation to the capital programme;*

The following capital projects will be increased;

• MIG : Bankies Access Road (Project brought forward)	R3 150 000
• MIG: Community Hall Ward 5	R 867 500
• MIG: Community Hall Ward 10	R1 117 500
• Computers	R 158 000
• Furniture and Office Equipment	R 373 000
• Vehicles	R 860 000
• Heritage Asset Library	R 70 000
• Plant & Equipment	R 144 000

The following Capital projects must decreased:

• MIG: Dev of Landfill Site Lady Frere	R3 211 500
• MIG:LED Ida Commercial Farms Road	R1 550 000
• Stock Pen Auction	R 130 000

1.1.3 *Unforeseen and unavoidable expenditure;*

No unforeseen and unavoidable expenditure as in terms of section 29 of the MFMA was included.

1.1.4 *Allocations and grant adjustments;*

- An additional grant were received from EC Economic Affairs to the amount of R1 600 000 and INEP to the amount of R1 million.
- The following Roll-over from the 2013/2014 Financial Year must be added:
 - MIG to the amount of R 720 893

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- Other Grants which were not fully spent in the prior year's must be added:
 - LED R 125 880
 - Library R 601 901
 - Food Program R 1 723
 - Cleaning Program R 201 881
 - Revenue Enhancement R 55 883
 - Other R 50 000

1.1.5 Correction of budget errors

The only budgeting errors were the Service Charges, Water and Sanitation was transferred to CHDM on 1 July 2014. The adjustment budget has included more realistic estimates for the charges.

1.2 Any other information considered relevant by the mayor

None

Section 2 - Resolutions

ADJUSTMENT BUDGET 2014/2015

The resolution tabled at Council for consideration with approval of the adjustments budget is:

RECOMMENDATION:

(a) That the adjustments budget of Emalahleni Municipality for the financial year 2014/2015 as set out in the schedules contained in section 4 be approved:

- (i) Table B1 Adjustments Budget Summary;
- (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
- (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
- (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
- (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (vi) Table B6 Adjustments Budget Financial Position
- (vii) Table B7 Adjustments Budget Cash Flows

(b) (1) That council approves and condone the filling of the following post that were budgeted, advertised and not yet filled:

VACANT POSITIONS AS PER THE 2014/2015 SALARY BUDGET FOR EMALAHLENI LOCAL MUNICIPALITY AND NOT YET FILLED

Position	Date of becoming vacant	Status
Secretary to DCS	01 July 2014	To commence duties in March
Stores Clerk	01 July 2014	To be advertised
Community Services Manager	01 July 2014	To be re-advertised, no suitable candidate could be found
General Assistants X 3	01 July 2014	Recruited
Electrician	01 July 2014	To be advertised

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Plant Operators X 4	01 July 2014	Filled
Drivers X 2	01 July 2014	Recruited
AFS Manager	01 November 2014	To be headhunted
ISD Practitioner	01 July 2014	To be shortlisted

- (c) Council approve the changes in the capital budget to the amount of R2, 848 million.

Section 3 - Executive Summary

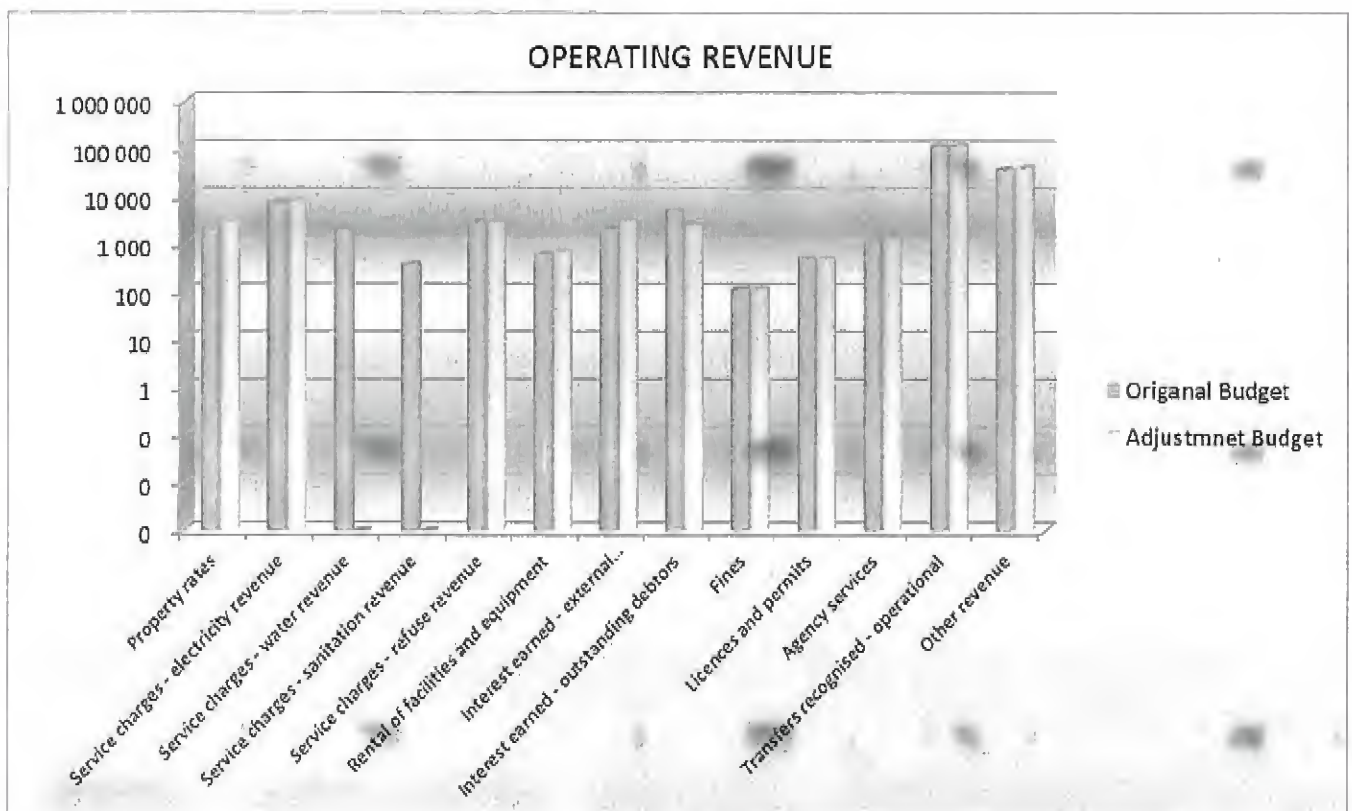
3.1 INTRODUCTION

It became evident during the mid-year assessment that the bulk purchases and Employee related costs were totally inadequate and that this needed to be corrected via the adjustment budget and that adjustment needed to be made to the Government grants and allocations.

3.2 OPERATIONAL BUDGET

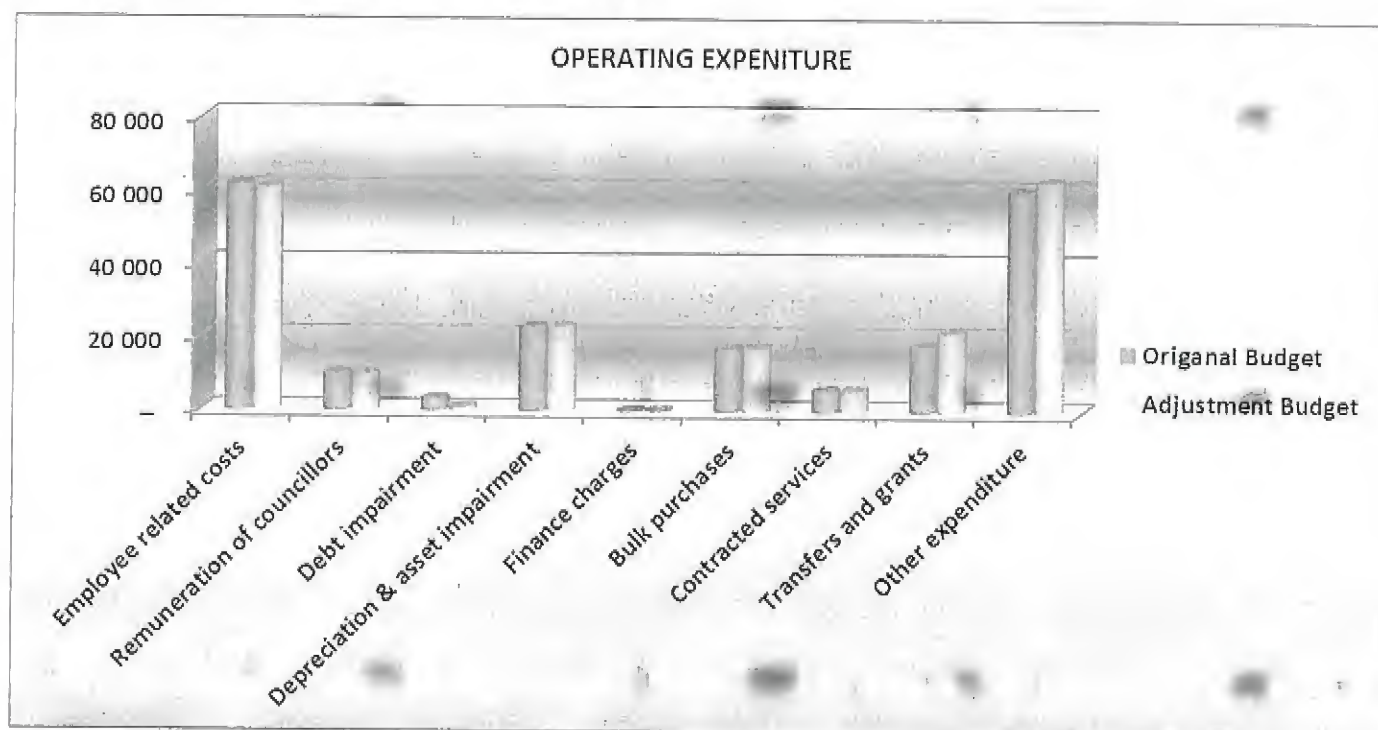
The overall changes made to the 2014/2015 budget can be best illustrated in Chart 1 and 2 below.

Chart 1 - Operational Revenue Budget



The operational revenue budget including capital transfers recognised has been adjusted upwards by R 4,078 million or 2.42% from R 168,5 million to R 172,6 million. The biggest portion of the increase is due to the transfer of Grants. The rest of the increase is due to increased billing on property rates. Service Charges were decreased with Water and Sanitation charges while Other Income (Recurrent Grant from CHDM) was increased with the same amount.

The revenue from internal investments was adjusted downward to R 2.540 million while revenue from external investments was increased with R1 million.

Chart 2 - Operational Expenditure Budget

The operational expenditure has been adjusted upwards by R3, 514 million or 1.76% from R 199,455 million to R 202,969 million. This little increase and increase in revenue has resulted in the budget running into a small surplus. As a result the budget has a surplus of R 136 thousand.

The detail amounts of both revenue and expenditure for the adjustment budget are included in Table B2 & B4 in Section 4 of this report.

Capital budget

The capital budget was adjusted upwards from R 38,223 million to R 41,071 million.

The adjustment budget will be funded as follow:

- National Government Grants - R 30,537 million
- Provincial Government Grants - R 430 thousand
- Own Internal Generated Funds - R 10,104 million

Refer to Annexure 1, 'Supporting Table SB19 List of Capital Projects affected by the Adjustments Budget'.

3.2 Provision of basic services

No Change

3.3 Effect of the adjustments budget

3.3.1 *Service delivery and budget implementation plan*

The adjustment of the monthly revenue and expenditure targets will have effects on some of the Service delivery and budget implementation plans as follows;

- Capital projects were increased.

3.3.2 *Service delivery agreements*

No major changes to service delivery agreements except those mentioned in paragraph 3.3.1 will be affected by the adjustment budget.

3.3.3 *Medium term revenue and expenditure framework*

The effect to the outer years has not been included.

3.3.4 *Long term financial sustainability*

The municipality finds itself under severe financial pressure due to a combination of poor accounting practices and the need to comply with current accounting prescripts which were not applicable before.

There is a further requirement that the municipality must have sufficient cash to cover the accumulated surplus disclosed in the financial statements.

These factors require that the municipality should start building sufficient cash reserves going forward to cover these funds.

It would place tremendous pressure on the operational and capital budget in order to achieve this.

Refer to Section 4 'Table B9 Cash backed reserves/accumulated surplus reconciliation'.

3.4 Adjustment highlights

The adjustments budget seeks to comply with section 28 of the MFMA. The adjustments can best be discussed according to the sub-sections below:

- **Budget Reforms**

The budget regulations promulgated in terms of the MFMA prescribes the format of the budget. Even the layout of this report is prescribed in terms of the MBRR. All of these reforms will be adhere to with the acceptance of this budget. All line items were coded, both for cash flow, financial performance and financial position in order to be able to extract and complete the prescribe schedule B.

- **Transfers and Grants**

A system should be adopted in order to ensure that only projects and programmes for the funding has been secured via a DORA allocation or approved Provincial gazette is included.

- **Shifting of Projects**

At face value it creates the impression that no system exists to prioritise projects based on project plans that can be executed at short notice. A few changes have taken place in the adjustment budget when compared to the original budget

3.5 Conclusion

This Adjustment Budget provided the final opportunity to adjust the financial targets and to increase or reduce the focus on certain focus areas for the current financial year ending at 30 June 2015.

Section 4 - Adjustments budget tables

Section 1 and 3 already dealt in detail with the accounting and budget changes made to the budget documents. The tables below set out the figures for firstly the original budget; then the next 7 columns provide detail of the adjustment budget; with the adjustment budget and the two outer years in the last three columns.

The tables that will follow in order listed below are:

ADJUSTMENT BUDGET 2014/2015

4.1 Table B1 - Budget Summary

EC136 Emalahleni (Ec) - Table B1 Adjustments Budget Summary - 23/01/2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	NaL or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	2 034	-	-	-	-	-	775	775	2 809	2 132	2 214
Service charges	12 650	-	-	-	-	-	(1 811)	(1 811)	10 839	13 257	13 771
Investment revenue	2 086	-	-	-	-	-	1 000	1 000	3 086	2 186	2 271
Transfers recognised - operational	108 178	-	-	-	-	-	3 637	3 637	111 815	143 222	149 843
Other own revenue	43 542	-	-	-	-	-	477	477	44 019	45 986	48 459
Total Revenue (excluding capital transfers and contributions)	168 489	-	-	-	-	-	4 078	4 078	172 567	206 782	216 558
Employee costs	61 639	-	-	-	-	-	(841)	(841)	60 799	61 750	67 726
Remuneration of councillors	10 227	-	-	-	-	-	(120)	(120)	10 107	10 718	11 134
Depreciation & asset impairment	23 084	-	-	-	-	-	0	0	23 084	24 192	25 131
Finance charges	175	-	-	-	-	-	(0)	(0)	175	184	191
Materials and bulk purchases	17 213	-	-	-	-	-	-	-	17 213	18 040	18 740
Transfers and grants	17 899	-	-	-	-	-	3 870	3 870	21 769	28 296	33 660
Other expenditure	69 216	-	-	-	-	-	605	605	69 820	68 111	70 754
Total Expenditure	199 455	-	-	-	-	-	3 514	3 514	202 969	211 291	227 335
Surplus/(Deficit)	(30 966)	-	-	-	-	-	564	564	(30 401)	(4 509)	(10 776)
Transfers recognised - capital	30 970	-	-	-	-	-	(433)	(433)	30 537	32 508	33 835
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4	-	-	-	-	-	132	132	136	27 999	23 059
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4	-	-	-	-	-	132	132	136	27 999	23 059
Capital expenditure & funds sources											
Capital expenditure	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
Transfers recognised - capital	25 917	-	-	-	-	-	5 050	5 050	30 967	29 442	31 541
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 306	-	-	-	-	-	(2 202)	(2 202)	10 104	3 749	4 787
Total sources of capital funds	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
Financial position											
Total current assets	31 345	-	-	-	-	-	15 432	15 432	46 777	69 809	85 670
Total non current assets	445 561	-	-	-	-	-	3 144	3 144	448 706	453 673	459 870
Total current liabilities	16 238	-	-	-	-	-	-	-	16 238	16 238	16 238
Total non current liabilities	14 341	-	-	-	-	-	(5 015)	(5 015)	9 326	9 326	9 326
Community wealth/Equity	446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977
Cash flows											
Net cash from (used) operating	23 089	-	-	-	-	-	1 203	1 203	24 292	55 599	51 729
Net cash from (used) investing	(38 223)	-	-	-	-	-	(2 303)	(2 303)	(40 526)	(33 191)	(36 328)
Net cash from (used) financing	(195)	-	-	-	-	-	(111)	(111)	(306)	-	-
Cash/cash equivalents at the year end	16 395	-	-	-	-	-	18 057	18 057	34 453	56 860	72 261
Cash backing/surplus reconciliation											
Cash and investments available	16 395	-	-	-	-	-	18 057	18 057	34 453	56 860	72 261
Application of cash and investments	(2 014)	-	-	-	-	-	11 330	11 330	9 316	9 316	9 316
Balance - surplus (shortfall)	18 410	-	-	-	-	-	6 727	6 727	25 136	47 544	62 945
Asset Management											
Asset register summary (WDV)	445 561	-	-	-	-	-	3 144	3 144	448 706	453 673	459 870
Depreciation & asset impairment	23 084	-	-	-	-	-	0	0	23 084	24 192	25 131
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	12 548	-	-	-	-	-	(423)	(423)	12 125	11 736	12 191
Free services											
Cost of Free Basic Services provided	1 076	-	-	-	-	-	-	-	1 076	1 076	1 076
Revenue cost of free services provided	1 470	-	-	-	-	-	-	-	1 470	1 470	1 470
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

(Providing an executive summary of Tables B2 to B10)

ADJUSTMENT BUDGET 2014/2015

4.2 Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

EC136 Emalahleni (Ec) - Table B2 Adjustments Budget Financial Performance (standard classification) - 23/01/2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		102 152	-	-	-	-	-	2 027	2 027	104 179	127 322	129 051
Executive and council		6 312	-	-	-	-	-	(0)	(0)	6 312	6 598	6 896
Budget and treasury office		95 817	-	-	-	-	-	2 027	2 027	97 844	120 723	122 154
Corporate services		23	-	-	-	-	-	0	0	23	1	1
<i>Community and public safety</i>		1 755	-	-	-	-	-	702	702	2 457	1 839	1 911
Community and social services		1 410	-	-	-	-	-	702	702	2 112	1 478	1 535
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		278	-	-	-	-	-	-	-	278	291	303
Housing		67	-	-	-	-	-	(0)	(0)	67	70	73
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 189	-	-	-	-	-	(305)	(305)	34 884	36 995	38 546
Planning and development		115	-	-	-	-	-	128	128	243	121	125
Road transport		35 074	-	-	-	-	-	(433)	(433)	34 641	36 874	38 421
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		60 166	-	-	-	-	-	1 222	1 222	61 388	72 928	80 671
Electricity		22 971	-	-	-	-	-	1 600	1 600	24 571	33 594	39 121
Water		25 776	-	-	-	-	-	(1 061)	(1 061)	24 716	27 244	28 830
Waste water management		7 260	-	-	-	-	-	(1 119)	(1 119)	6 141	7 732	8 193
Waste management		4 159	-	-	-	-	-	1 802	1 802	5 960	4 358	4 527
<i>Other</i>		196	-	-	-	-	-	(0)	(0)	196	205	213
Total Revenue - Standard	2	199 458	-	-	-	-	-	3 646	3 646	203 103	239 289	250 392
Expenditure - Standard												
<i>Governance and administration</i>		71 376	-	-	-	-	-	320	320	71 696	70 850	74 991
Executive and council		28 973	-	-	-	-	-	(611)	(611)	28 362	29 680	31 200
Budget and treasury office		23 443	-	-	-	-	-	971	971	24 414	24 185	25 656
Corporate services		18 959	-	-	-	-	-	(40)	(40)	18 919	16 985	18 135
<i>Community and public safety</i>		15 830	-	-	-	-	-	1 289	1 289	17 119	15 205	16 224
Community and social services		11 230	-	-	-	-	-	1 827	1 827	13 057	10 284	10 981
Sport and recreation		1 041	-	-	-	-	-	0	0	1 041	1 107	1 171
Public safety		1 748	-	-	-	-	-	(538)	(538)	1 211	1 832	1 903
Housing		1 810	-	-	-	-	-	-	-	1 810	1 981	2 168
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		43 928	-	-	-	-	-	1 518	1 518	45 446	43 851	46 263
Planning and development		10 057	-	-	-	-	-	(317)	(317)	9 740	9 710	10 346
Road transport		33 871	-	-	-	-	-	1 835	1 835	35 706	34 140	35 916
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		67 855	-	-	-	-	-	362	362	68 217	80 882	89 314
Electricity		28 650	-	-	-	-	-	1 000	1 000	29 650	39 175	44 852
Water		25 776	-	-	-	-	-	(1 061)	(1 061)	24 716	27 244	28 830
Waste water management		7 260	-	-	-	-	-	(1 119)	(1 119)	6 141	7 732	8 193
Waste management		6 169	-	-	-	-	-	1 542	1 542	7 711	6 732	7 340
<i>Other</i>		465	-	-	-	-	-	25	25	490	502	541
Total Expenditure - Standard	3	199 453	-	-	-	-	-	3 514	3 514	202 957	211 289	227 333
Surplus/ (Deficit) for the year		4	-	-	-	-	-	132	132	136	27 999	23 059

(This table reflects the operating budget (Financial Performance) in the standard classification which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.)

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4.3 Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

EC136 Emalahleni (Ec) - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23/01/2015

Vote Description (Insert departmental structure etc) R thousands	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Executive and Council		6 312	-	-	-	-	-	(0)	(0)	6 312	6 598	6 896
Vote 2 - Budget and Treasury		95 817	-	-	-	-	-	2 027	2 027	97 844	120 723	122 154
Vote 3 - Corporate Services		23	-	-	-	-	-	0	0	23	1	1
Vote 4 - Community and Social Services		5 764	-	-	-	-	-	2 504	2 504	8 268	6 041	6 275
Vote 5 - IPED		182	-	-	-	-	-	128	128	310	191	198
Vote 6 - Technical Services		91 359	-	-	-	-	-	(1 013)	(1 013)	90 347	105 735	114 867
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	199 458	-	-	-	-	-	3 646	3 646	203 103	239 289	250 392
Expenditure by Vote	1											
Vote 1 - Executive and Council		28 973	-	-	-	-	-	(611)	(611)	28 362	29 680	31 200
Vote 2 - Budget and Treasury		23 443	-	-	-	-	-	971	971	24 414	24 185	25 656
Vote 3 - Corporate Services		18 959	-	-	-	-	-	(40)	(40)	18 919	16 985	18 135
Vote 4 - Community and Social Services		18 904	-	-	-	-	-	3 394	3 394	22 298	18 625	20 033
Vote 5 - IPED		11 857	-	-	-	-	-	(317)	(317)	11 550	11 692	12 515
Vote 6 - Technical Services		97 306	-	-	-	-	-	118	118	97 423	110 123	119 794
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	199 453	-	-	-	-	-	3 514	3 514	202 967	211 289	227 333
Surplus/ (Deficit) for the year	2	4	-	-	-	-	-	132	132	136	27 999	23 059

(The operating expenditure budget is approved by Council on the municipal vote level. The Municipal votes reflect the organisational structure of the Municipality which is made up of the following directorates: Council; Management Services; Financial Services; Corporate Services; Technical Services; IPED and Community Services)

ADJUSTMENT BUDGET 2014/2015

4.4 Table B4 - Budgeted Financial Performance (revenue and expenditure)

EC136 Emalahleni (Ec) - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
Revenue By Source												
Property rates	2	2 034	-	-	-	-	-	775	775	2 809	2 132	2 214
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	7 419	-	-	-	-	-	600	600	8 019	7 775	8 077
Service charges - water revenue	2	2 042	-	-	-	-	-	(2 042)	(2 042)	-	2 140	2 223
Service charges - sanitation revenue	2	369	-	-	-	-	-	(369)	(369)	-	386	401
Service charges - refuse revenue	2	2 820	-	-	-	-	-	(0)	(0)	2 820	2 955	3 070
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		604	-	-	-	-	-	100	100	704	633	657
Interest earned - external investments		2 086	-	-	-	-	-	1 000	1 000	3 086	2 186	2 271
Interest earned - outstanding debtors		5 098	-	-	-	-	-	(2 540)	(2 540)	2 558	5 343	5 550
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		113	-	-	-	-	-	(0)	(0)	113	119	123
Licences and permits		498	-	-	-	-	-	-	-	498	522	542
Agency services		1 236	-	-	-	-	-	-	-	1 236	1 295	1 345
Transfers recognised - operating		108 178	-	-	-	-	-	3 637	3 637	111 815	143 222	149 843
Other revenue	2	35 992	-	-	-	-	-	2 917	2 917	38 910	38 074	40 241
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		168 489	-	-	-	-	-	4 078	4 078	172 567	206 782	216 558
Expenditure By Type												
Employee related costs		61 639	-	-	-	-	-	(841)	(841)	60 799	61 750	67 726
Remuneration of councillors		10 227	-	-	-	-	-	(120)	(120)	10 107	10 718	11 134
Debt impairment		3 251	-	-	-	-	-	(2 180)	(2 180)	1 071	3 407	3 539
Depreciation & asset impairment		23 084	-	-	-	-	-	0	0	23 084	24 192	25 131
Finance charges		175	-	-	-	-	-	(0)	(0)	175	184	191
Bulk purchases		17 213	-	-	-	-	-	-	-	17 213	18 040	18 740
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		5 762	-	-	-	-	-	50	50	5 812	6 038	6 272
Transfers and grants		17 899	-	-	-	-	-	3 870	3 870	21 769	28 296	33 660
Other expenditure		60 203	-	-	-	-	-	2 735	2 735	62 938	68 666	60 942
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		199 455	-	-	-	-	-	3 514	3 514	202 969	211 291	227 335
Surplus/(Deficit)		(30 966)	-	-	-	-	-	564	564	(30 401)	(4 509)	(10 776)
Transfers recognised - capital		30 970	-	-	-	-	-	(433)	(433)	30 537	32 508	33 836
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		4	-	-	-	-	-	132	132	136	27 999	23 059
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4	-	-	-	-	-	132	132	136	27 999	23 059
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4	-	-	-	-	-	132	132	136	27 999	23 059
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4	-	-	-	-	-	132	132	136	27 999	23 059

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4.5 Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding

EC136 Emalahleni (Ec) - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		24 574	-	-	-	-	-	(967)	(967)	23 607	15 422	-
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		3 319	-	-	-	-	-	3 871	3 871	7 190	14 459	28 929
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	27 893	-	-	-	-	-	2 904	2 904	30 797	29 881	28 929
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		4 210	-	-	-	-	-	115	115	4 325	210	2 270
Vote 2 - Budget and Treasury		1 160	-	-	-	-	-	352	352	1 512	1 060	1 240
Vote 3 - Corporate Services		370	-	-	-	-	-	88	88	458	100	290
Vote 4 - Community and Social Services		2 180	-	-	-	-	-	819	819	2 999	100	1 747
Vote 5 - IPED		2 290	-	-	-	-	-	(1 430)	(1 430)	860	1 740	105
Vote 6 - Technical Services		120	-	-	-	-	-	-	-	120	100	1 747
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		10 330	-	-	-	-	-	(57)	(57)	10 274	3 310	7 399
Total Capital Expenditure - Vote		38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
Capital Expenditure - Standard												
Governance and administration		5 740	-	-	-	-	-	555	555	6 295	1 370	3 800
Executive and council		4 210	-	-	-	-	-	115	115	4 325	210	2 270
Budget and treasury office		1 160	-	-	-	-	-	352	352	1 512	1 060	1 240
Corporate services		370	-	-	-	-	-	88	88	458	100	290
Community and public safety		19 700	-	-	-	-	-	2 104	2 104	21 803	8 416	1 747
Community and social services		15 303	-	-	-	-	-	2 104	2 104	17 406	5 416	1 747
Sport and recreation		4 397	-	-	-	-	-	-	-	4 397	3 000	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5 729	-	-	-	-	-	2 441	2 441	8 170	16 299	29 174
Planning and development		2 290	-	-	-	-	-	(1 430)	(1 430)	860	1 740	105
Road transport		3 439	-	-	-	-	-	3 871	3 871	7 310	14 559	28 069
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		7 054	-	-	-	-	-	(2 252)	(2 252)	4 803	7 105	1 607
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	1 607
Waste management		7 054	-	-	-	-	-	(2 252)	(2 252)	4 803	7 105	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
Funded by:												
National Government		25 917	-	-	-	-	-	4 620	4 620	30 537	29 442	31 541
Provincial Government		-	-	-	-	-	-	430	430	430	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	25 917	-	-	-	-	-	5 050	5 050	30 967	29 442	31 541
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 306	-	-	-	-	-	(2 202)	(2 202)	10 104	3 749	4 787
Total Capital Funding		38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328

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4.6 Table B6 - Budgeted Financial Position

EC136 Emalaheni (Ec) - Table B6 Adjustments Budget Financial Position - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		2 395						11 479	11 479	13 874	42 281	37 682
Call investment deposits	1	14 000	-	-	-	-	-	6 579	6 579	20 579	14 579	34 579
Consumer debtors	1	13 557	-	-	-	-	-	(2 820)	(2 820)	10 737	12 330	13 790
Other debtors		988						-	-	988	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		424						195	195	619	619	619
Total current assets		31 345	-	-	-	-	-	15 432	15 432	46 777	69 809	66 670
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		25 417						(17 023)	(17 023)	8 394	8 394	8 394
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	419 890	-	-	-	-	-	19 088	19 088	438 977	445 020	451 217
Agricultural		-						-	-	-	-	-
Biological		-						-	-	-	-	-
Intangible		255						4	4	259	259	259
Other non-current assets		-						1 076	1 076	1 076	-	-
Total non current assets		445 561	-	-	-	-	-	3 144	3 144	448 706	453 673	459 870
TOTAL ASSETS		476 906	-	-	-	-	-	18 577	18 577	495 483	523 482	546 541
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-						-	-	-	-	-
Trade and other payables		9 316	-	-	-	-	-	-	-	9 316	9 316	9 316
Provisions		6 922						-	-	6 922	6 922	6 922
Total current liabilities		16 238	-	-	-	-	-	-	-	16 238	16 238	16 238
Non current liabilities												
Borrowing	1	657	-	-	-	-	-	(111)	(111)	546	546	546
Provisions	1	13 584	-	-	-	-	-	(4 904)	(4 904)	8 780	8 780	8 780
Total non current liabilities		14 341	-	-	-	-	-	(5 015)	(5 015)	9 326	9 326	9 326
TOTAL LIABILITIES		30 579	-	-	-	-	-	(5 015)	(5 015)	25 563	25 563	25 563
NET ASSETS	2	446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977

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4.7 Table B7 - Budgeted Cash Flows

EC136 Emalahleni (Ec) - Table B7 Adjustments Budget Cash Flows - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Net. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		49 876						5 232	5 232	55 108	56 031	58 895
Government - operating	1	108 178						3 637	3 637	111 815	143 222	149 843
Government - capital	1	30 970						(433)	(433)	30 537	32 508	33 835
Interest		7 184						(1 540)	(1 540)	5 644	7 529	7 821
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(155 045)						(1 824)	(1 824)	(156 869)	(155 212)	(164 814)
Finance charges		(175)						0	0	(175)	(184)	(191)
Transfers and Grants	1	(17 899)						(3 870)	(3 870)	(21 769)	(28 296)	(33 660)
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 089	-	-	-	-	-	1 203	1 203	24 292	55 589	51 729
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(38 223)						(2 303)	(2 303)	(40 526)	(33 191)	(36 328)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38 223)	-	-	-	-	-	(2 303)	(2 303)	(40 526)	(33 191)	(36 328)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		(195)						(111)	(111)	(306)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(195)	-	-	-	-	-	(111)	(111)	(306)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(15 329)	-	-	-	-	-	(1 211)	(1 211)	(16 541)	22 407	15 401
Cash/cash equivalents at the year begin:	2	31 725						19 269	19 269	50 993	34 453	56 860
Cash/cash equivalents at the year end:	2	16 396						18 057		34 453	56 860	72 261

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4.8 Table B8 - Cash backed reserves/accumulated surplus reconciliation

EC136 Emalahleni (Ec) - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
											+1 2015/16	+2 2016/17
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	16 395	-	-	-	-	-	18 057	18 057	34 453	56 860	72 261
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	0	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 395	-	-	-	-	-	18 057	18 057	34 453	56 860	72 261
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(2 014)	-					11 330	11 330	9 316	9 316	9 316
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and Investments:		(2 014)	-	-	-	-	-	11 330	11 330	9 316	9 316	9 316
Surplus(shortfall)		18 410	-	-	-	-	-	6 727	6 727	25 136	47 544	62 945

4.9 Table B9 - Asset Management

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EC136 Emalahleni (Ec) - Table B9 Asset Management - 23/01/2015

Budget Year 2014/15											Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Ref	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
Infrastructure - Road transport		3 319	-	-	-	-	-	3 871	3 871	7 190	14 459	28 929
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	1 607
Infrastructure - Other		1 550	-	-	-	-	-	(1 550)	(1 550)	-	1 600	-
Infrastructure		4 869	-	-	-	-	-	2 321	2 321	7 190	16 119	30 536
Community		15 490	-	-	-	-	-	2 034	2 034	17 523	7 900	1 607
Heritage assets		-	-	-	-	-	-	70	70	70	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	17 614	-	-	-	-	-	(1 327)	(1 327)	16 288	9 172	4 035
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		250	-	-	-	-	-	(250)	(250)	-	-	150
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		3 319	-	-	-	-	-	3 871	3 871	7 190	14 459	28 929
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	1 607
Infrastructure - Other		1 550	-	-	-	-	-	(1 550)	(1 550)	-	1 600	-
Infrastructure		4 869	-	-	-	-	-	2 321	2 321	7 190	16 119	30 536
Community		15 490	-	-	-	-	-	2 034	2 034	17 523	7 900	1 607
Heritage assets		-	-	-	-	-	-	70	70	70	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		17 614	-	-	-	-	-	(1 327)	(1 327)	16 288	9 172	4 035
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		250	-	-	-	-	-	(250)	(250)	-	-	150
TOTAL CAPITAL EXPENDITURE to be adjusted	2	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	239 706	-	-	-	-	-	(1 906)	(1 906)	237 801	230 849	237 601
Infrastructure - Electricity		19 083	-	-	-	-	-	(506)	(506)	18 576	21 050	21 022
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 550	-	-	-	-	-	2 420	2 420	3 970	3 970	3 970
Infrastructure		260 339	-	-	-	-	-	8	8	260 347	255 869	262 593
Community		101 995	-	-	-	-	-	(14 919)	(14 919)	87 076	94 537	95 282
Heritage assets		-	-	-	-	-	-	124	124	124	124	124
Investment properties		25 417	-	-	-	-	-	(17 023)	(17 023)	8 394	8 394	8 394
Other assets		57 556	-	-	-	-	-	34 950	34 950	92 506	94 490	93 218
Intangibles		255	-	-	-	-	-	4	4	259	259	259
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	445 561	-	-	-	-	-	3 144	3 144	448 706	453 673	459 870
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		23 084	-	-	-	-	-	0	0	23 084	24 192	25 131
Repairs and Maintenance by asset class	3	12 548	-	-	-	-	-	(423)	(423)	12 125	11 730	12 191
Infrastructure - Road transport		1 439	-	-	-	-	-	(559)	(559)	880	1 508	1 580
Infrastructure - Electricity		1 363	-	-	-	-	-	(530)	(530)	833	1 428	1 484
Infrastructure - Water		2 945	-	-	-	-	-	-	-	2 945	3 086	3 206
Infrastructure - Sanitation		368	-	-	-	-	-	-	-	368	368	401
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 115	-	-	-	-	-	(1 089)	(1 089)	5 026	6 408	6 657
Community		547	-	-	-	-	-	(82)	(82)	465	573	595
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	5 886	-	-	-	-	-	748	748	6 634	4 754	4 939
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		35 632	-	-	-	-	-	(423)	(423)	35 209	35 928	37 322
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprec		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		2.8%	0.0%							2.7%	2.6%	2.7%
Renewal and R&M as a % of PPE		2.8%	0.0%							2.7%	2.6%	2.7%

ADJUSTMENT BUDGET 2014/2015

4.10 Table B10 - Basic service delivery measurement

EC136 Emalahleni (Ec) - Table B10 Basic service delivery measurement - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavald.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		—							—	—	—	—
Piped water inside yard (but not in dwelling)		5							—	5	5	5
Using public tap (at least min. service level)	2	5							—	5	5	5
Other water supply (at least min. service level)									—	—	—	—
Minimum Service Level and Above sub-total	3	10	—	—	—	—	—	—	—	10	10	10
Using public tap (< min. service level)									—	—	—	—
Other water supply (< min. service level)	3,4								—	—	—	—
No water supply									—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—	—	—
Total number of households	5	10	—	—	—	—	—	—	—	10	10	10
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		6 000							—	6 000	6	6
Flush toilet (with septic tank)		—							—	—	—	—
Chemical toilet		1 000							—	1 000	1	1
Pit toilet (ventilated)		5 000							—	6 000	6	6
Other toilet provisions (> min. service level)									—	—	—	—
Minimum Service Level and Above sub-total		13 000	—	—	—	—	—	—	—	13 000	13 000	13 000
Bucket toilet									—	—	—	—
Other toilet provisions (< min. service level)									—	—	—	—
No toilet provisions									—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—	—	—
Total number of households	5	13 000	—	—	—	—	—	—	—	13 000	13 000	13 000
Energy:												
Electricity (at least min. service level)		1 000							—	1 000	1	1
Electricity - prepaid (> min. service level)		10 000							—	10 000	10	10
Minimum Service Level and Above sub-total		11 000	—	—	—	—	—	—	—	11 000	11 000	11 000
Electricity (< min. service level)									—	—	—	—
Electricity - prepaid (< min. service level)									—	—	—	—
Other energy sources									—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—	—	—
Total number of households	5	11 000	—	—	—	—	—	—	—	11 000	11 000	11 000
Refuse:												
Removed at least once a week (min. service)		6 000							—	6 000	6	6
Minimum Service Level and Above sub-total		6 000	—	—	—	—	—	—	—	6 000	6 000	6 000
Removed less frequently than once a week									—	—	—	—
Using communal refuse dump									—	—	—	—
Using own refuse dump									—	—	—	—
Other rubbish disposal									—	—	—	—
No rubbish disposal									—	—	—	—
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—	—	—
Total number of households	5	6 000	—	—	—	—	—	—	—	6 000	6 000	6 000
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 000							—	8 000	8	8
Sanitation (free minimum level service)		6 000							—	6 000	6	6
Electricity/other energy (50kwh per household per month)		8 000							—	8 000	8	8
Refuse (removed at least once a week)		6 000							—	6 000	6	6
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		160							—	160	160	160
Sanitation (free sanitation service)		359							—	359	359	359
Electricity/other energy (50kwh per household per month)		230							—	230	230	230
Refuse (removed once a week)		327							—	327	327	327
Total cost of FBS provided (minimum social package)		1 076	—	—	—	—	—	—	—	1 076	1 076	1 076
Highest level of free service provided												
Property rates (R'000 value threshold)		15 000							—	15 000	15	15
Water (kilolitres per household per month)		6							—	6	0	0
Sanitation (kilolitres per household per month)		—							—	—	—	—
Sanitation (Rand per household per month)		56							—	56	0	0
Electricity (kw per household per month)		50							—	50	0	0
Refuse (average litres per week)		—							—	—	—	—
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		394							—	394	394	394
Property rates (other exemptions, reductions and rebates)		—							—	—	—	—
Water		160							—	160	160	160
Sanitation		359							—	359	359	359
Electricity/other energy		230							—	230	230	230
Refuse		327							—	327	327	327
Municipal Housing - rental rebates		—							—	—	—	—
Housing - top structure subsidies	6	—							—	—	—	—
Other		—							—	—	—	—
Total revenue cost of free services provided (total)		1 470	—	—	—	—	—	—	—	1 470	1 470	1 470

Section 5 - Adjustments to budget assumptions

No changes were made to the budget assumptions as included in the A Schedule for 2014/2015.

Section 6 - Adjustments to budget funding

6.1 Summary of the impact of the adjustments budget

6.1.1 *Funding of operating and capital expenditure*

The cash and cash equivalent situation indicates a decrease from R50,993 million at the beginning of the year to an estimated R 34,453 million by the end of June 2015.

The cash flow on capital assets from own sources (Equitable share) to the value of R 10.104 million place an additional burden on the cash and cash equivalents.

Refer to Annexure 1 'Supporting Table SB15: Adjustments Budget - monthly cash' for further details.

6.1.2 *Financial plans*

At this stage Emalahleni Municipality has not yet adopted a long-term financial plan that is fully funded. It is therefore difficult to provide inputs on how the adjustment budget will influence the financial plan.

6.1.3 *Reserves & Provisions*

None of the reserves or provisions will be cash backed at 30 June 2015. The provisions to be cash funded will amount to R 84,647 million; whilst no reserves exist currently. The provisions are mainly debt impairment and provision for depreciation.

6.1.4 *Financial sustainability of the Municipality*

The financial sustainability of the Municipality is under pressure due to the unfunded provisions as mentioned in par 6.1.3 above and unspent grants.

These provisions include the following:

- Post-retirement health care benefits;
- Staff long service awards; and
- Staff leave
- Landfill site
- Depreciation
- Debt Impairment
- Performance bonuses

Refer to Annexure 1 - 'Supporting Table SB6 Adjustments Budget - funding measurement' for more detail.

6.2 Expenditure funded in accordance with MFMA section 18

All revenue streams have been adjusted to be realistic. See paragraph 6.1.1 for more details regarding the non-funding of the budget.

6.3 Adjustments to the monetary investments

No investment was adjusted.

6.4 Adjustments to contributions and donations in cash or in-kind

None

6.6 Adjustments related to proceeds from the sale of assets

None

6.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more

None

6.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

6.9 Adjustments related to new proposed loans to be raised in the budget year

None

Section 7 - Adjustments to expenditure on allocations and grant programmes

The changes to grants relates to an additional grant that were received from EC Economic Affairs to the amount of R1.6 million.

This whilst the following grants were adjusted upwards:

- MIG with R721 thousand (Roll-over);
- Other Grants which were not fully spent in the prior year's must be added:
- LED with R125 880
- Library with R601 901
- Food Program with R1 723
- Cleaning Program with R201 881
- Revenue Enhancement with R55 883
- Other with R50 000

Disclosure on allocations and grant programmes is done by way of the following tables in Annexure 1:

- Supporting Table SB7 Adjustments Budget - transfers and grant receipts
- Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme
- Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

Section 8 - Adjustments to allocations or grants made by the Local Municipality

No allocations were made by the municipality.

Section 9 - Adjustments to councillors and employee benefits

No adjustments were made by the municipality.

Refer to Annexure 1, 'Supporting Table SB11 Adjustments Budget - councillor and staff benefits' for further details.

Section 10 - Adjustments to service delivery and budget implementation plan

10.1 Quarterly service delivery targets and performance indicators in the SDBIP

No adjustments were made to any non-financial indicators.

10.2 Key financial indicators

The annual collection rate was set at 20% for the year in the adjustments budget.

Refer to Annexure 1 'Supporting Table SB4: Adjustments to budgeted performance indicators and benchmarks' for further details.

10.3 Monthly targets for revenue, expenditure and cash flow

Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 1 in the following Supporting Tables:

Monthly operating budget revenue and expenditure projections

'Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)' and 'Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification)' reflects revenue and expenditure broken down per month for the budget year, and shown in total for the following two years.

'Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure' reflects consolidated projections of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years.

Monthly capital budget revenue and expenditure projections

'Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)' and 'Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)' show capital expenditure broken down per month for the budget year, and shown in total for the following two years.

Monthly cash flow projections

'Supporting Table SB15 Adjustments Budget - monthly cash flow' sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year, and shown in total for the following two years.

Section 11 - Adjustments to capital expenditure

As already mentioned in the executive summary; the capital budget was adjusted upwards from R 38,223 million to R 41,071 million.

The Capital details are shown in Annexure 1:

- Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)
- Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)
- Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class
- Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class
- Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class
- Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Section 12 - Other supporting documents

Apart from all the supporting tables as Annexure 1 (Supporting tables SB1 to SB20) there are no other supporting documents included.

Section 13 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Dr SW Vatala, the Municipal Manager of Emalahleni Municipality, hereby certifies that:

☐

The monthly budget statement;

☐

Quarterly report on the implementation of the budget;

☐

Mid-year budget and performance assessment;

☒

Adjustment Budget 2014/15

The Adjustment Budget for 2014/15 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: DR SW VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature: 

Date: 17 FEBRUARY 2015

Annexure 1

Supporting Table

ADJUSTMENT BUDGET 2014/2015

Table SB1 -

EC136 Émataleni (Ec) - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted G A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R (thousands)												
REVENUE ITEMS												
Property rates												
Total Property Rates		2 575						775	775	3 350	2 699	2 803
less Revenue Foregone		541						(0)	(0)	541	567	589
Net Property Rates		2 034	-	-	-	-	-	775	775	2 809	2 132	2 214
Service charges - electricity revenue												
Total Service charges - electricity revenue		8 116						600	600	8 716	8 506	8 836
less Revenue Foregone		697						(0)	(0)	697	730	759
Net Service charges - electricity revenue		7 419	-	-	-	-	-	600	600	8 019	7 776	8 077
Service charges - water revenue												
Total Service charges - water revenue		2 910						(2 916)	(2 916)	-	3 055	3 174
less Revenue Foregone		873						(873)	(873)	-	915	951
Net Service charges - water revenue		2 042	-	-	-	-	-	(2 042)	(2 042)	-	2 140	2 223
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		3 327						(3 327)	(3 327)	-	3 487	3 622
less Revenue Foregone		2 959						(2 959)	(2 959)	-	3 101	3 221
Net Service charges - sanitation revenue		369	-	-	-	-	-	(369)	(369)	-	386	401
Service charges - refuse revenue												
Total refuse removal revenue		3 180						(0)	(0)	3 180	3 333	3 462
Total landfill revenue		-						-	-	-	-	-
less Revenue Foregone		361						(0)	(0)	360	378	392
Net Service charges - refuse revenue		2 820	-	-	-	-	-	(0)	(0)	2 820	2 955	3 070
Other Revenue by Source												
Fuel levy		-						-	-	-	-	-
Other revenue	3	35 992						2 917	2 917	38 910	38 074	40 241
Total 'Other' Revenue	1	35 992	-	-	-	-	-	2 917	2 917	38 910	38 074	40 241
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		44 009						(1 125)	(1 125)	42 974	45 232	49 641
Pension and UIF Contributions		6 175						-	-	6 175	6 000	6 624
Medical Aid Contributions		2 350						(0)	(0)	2 350	1 863	2 041
Overtime		1 590						284	284	1 874	1 741	1 906
Performance Bonus		-						-	-	-	-	-
Motor Vehicle Allowance		1 393						0	0	1 393	871	954
Cellphone Allowance		516						(0)	(0)	516	483	507
Housing Allowances		225						-	-	225	92	101
Other benefits and allowances		5 016						(0)	(0)	5 016	5 137	5 622
Payments in lieu of leave		276						0	0	276	302	331
Long service awards		-						-	-	-	-	-
Post-retirement benefit obligations		-						-	-	-	-	-
sub-total	4	61 639	-	-	-	-	-	(841)	(841)	60 799	61 750	67 726
Less: Employees costs capitalised by PPE		-						-	-	-	-	-
Total Employee related costs	1	61 639	-	-	-	-	-	(841)	(841)	60 799	61 750	67 726
Contributions recognised - capital												
List contributions by contract		-						-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		22 921						0	0	22 921	24 022	24 854
Lease amortisation		103						(0)	(0)	103	171	177
Capital asset impairment		-						-	-	-	-	-
Depreciation resulting from revaluation of PPE		-						-	-	-	-	-
Total Depreciation & asset impairment	1	23 024	-	-	-	-	-	0	0	23 024	24 192	25 131
Bulk purchases												
Electricity		17 213						-	-	17 213	18 040	18 740
Water		-						-	-	-	-	-
Total bulk purchases	1	17 213	-	-	-	-	-	-	-	17 213	18 040	18 740
Contracted services												
List services provided by contract		5 762						50	50	5 812	6 038	6 272
sub-total	1	5 762	-	-	-	-	-	50	50	5 812	6 038	6 272
Allocations to organs of state:												
Electricity		-						-	-	-	-	-
Water		-						-	-	-	-	-
Sanitation		-						-	-	-	-	-
Other		-						-	-	-	-	-
Total contracted services		5 762	-	-	-	-	-	50	50	5 812	6 038	6 272
Other Expenditure By Type												
Repairs and maintenance		-						-	-	-	-	-
Collection costs		-						-	-	-	-	-
Contributions to 'other' provisions		-						-	-	-	-	-
Consultant fees		1 176						239	239	1 415	902	909
Audit fees		2 968						0	0	2 968	3 110	3 231
General expenses	3,5	56 060						2 495	2 495	58 555	54 594	56 712
Total Other Expenditure	1	60 263	-	-	-	-	-	2 735	2 735	62 938	58 666	60 942

ADJUSTMENT BUDGET 2014/2015

Table SB2 -

EC136 Emalahleni (Ec) - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	NaL. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		14 000						6 579	6 579	20 579	14 579	34 579
Other current investments > 90 days		-						-	-	-	-	-
Total Call investment deposits	1	14 000	-	-	-	-	-	6 579	6 579	20 579	14 579	34 579
<u>Consumer debtors</u>												
Consumer debtors		100 384						(5 000)	(5 000)	95 384	100 384	105 384
Less: provision for debt impairment		86 827	-	-	-	-	-	(2 180)	(2 180)	84 647	88 054	91 593
Total Consumer debtors	1	13 557	-	-	-	-	-	(2 820)	(2 820)	10 737	12 330	13 790
<u>Debt impairment provision</u>												
Balance at the beginning of the year		83 576						-	-	83 576	84 647	88 054
Contributions to the provision		3 251						(2 180)	(2 180)	1 071	3 407	3 539
Bad debts written off		-						-	-	-	-	-
Balance at end of year		86 827	-	-	-	-	-	(2 180)	(2 180)	84 647	88 054	91 593
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		529 202						49 862	49 862	579 064	609 299	640 627
Leases recognised as PPE		167						(167)	(167)	-	-	-
Less: Accumulated depreciation		109 479						30 607	30 607	140 086	164 279	189 410
Total Property, plant & equipment	1	419 890	-	-	-	-	-	19 088	19 088	438 977	445 020	451 217
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)		-						-	-	-	-	-
Current portion of long-term liabilities		-						-	-	-	-	-
Total Current liabilities - Borrowing		-						-	-	-	-	-
<u>Trade and other payables</u>												
Creditors		9 316						-	-	9 316	9 316	9 316
Unspent conditional grants and receipts		-						-	-	-	-	-
VAT		-						-	-	-	-	-
Total Trade and other payables	1	9 316	-	-	-	-	-	-	-	9 316	9 316	9 316
<u>Non current liabilities - Borrowing</u>												
Borrowing		-						-	-	-	-	-
Finance leases (including PPP asset element)		657						(111)	(111)	546	546	546
Total Non current liabilities - Borrowing	3	657	-	-	-	-	-	(111)	(111)	546	546	546
<u>Provisions - non current</u>												
Retirement benefits		6 660						-	-	6 660	6 660	6 660
List other major items		-						-	-	-	-	-
Refuse landfill site rehabilitation		7 024						(4 904)	(4 904)	2 119	2 119	2 119
Other		-						-	-	-	-	-
Total Provisions - non current		13 684	-	-	-	-	-	(4 904)	(4 904)	8 780	8 780	8 780
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		446 323						23 460	23 460	469 783	469 919	497 918
Appropriations to Reserves		4						132	132	136	27 999	23 059
Transfers from Reserves		-						-	-	-	-	-
Depreciation offsets		-						-	-	-	-	-
Other adjustments		-						-	-	-	-	-
Accumulated Surplus/(Deficit)	1	446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977
<u>Reserves</u>												
Housing Development Fund		-						-	-	-	-	-
Capital replacement		-						-	-	-	-	-
Self-insurance		-						-	-	-	-	-
Other reserves (list)		-						-	-	-	-	-
Revaluation		-						-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	446 327	-	-	-	-	-	23 592	23 592	469 919	497 918	520 977

Table SB3 -

No Information is available for this table.

ADJUSTMENT BUDGET 2014/2015

Table SB4 -

EC136 Emalahleni (Ec) - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 23/01/2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.3%	0.0%	0.2%	0.0%	0.2%	0.1%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	51.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	271.0%	503.4%	316.8%	193.0%	0.0%	288.1%	429.9%	533.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	271.0%	503.4%	0.0%	2744.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	64.6%	265.9%	231.9%	1.0	0.0	2.1	3.5	4.5
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.2%	-18.7%	30.0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	86.2%	-18.7%	13.9%	8.6%	0.0%	6.6%	6.0%	6.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	57.9%	29.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 85(e))								
Creditors to Cash		9.6%	15.3%	15.0%	56.8%	0.0%	27.0%	16.4%	12.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kL)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.1%	32.4%	31.9%	36.6%	0.0%	35.2%	29.9%	31.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.5%	0.0%	0.0%	7.4%	0.0%	7.0%	5.7%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	16.3%	15.1%	13.8%	0.0%	13.5%	11.8%	11.7%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	183.7%	2119.0%	679.6%	32866.3%	0.0%	33106.7%	33343.0%	34998.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	629.8%	198.7%	163.7%	8.0%	0.0%	6.2%	6.0%	6.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	872.3%	402.7%	526.0%	0.1	0.0	0.2	0.4	0.4

Table SB5 -

No information is Available for this table

ADJUSTMENT BUDGET 2014/2015

Table SB6 -

EC136 Emalahleni (Ec) - Supporting Table SB6 Adjustments Budget - funding measurement - 23/01/2015

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	43 757	42 428	42 961	16 395	–	34 453	56 860	72 261
Cash + investments at the yr end less applications - R'000	2	18(1)b	(10 999)	46 315	69 527	18 410	–	25 136	47 544	62 945
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	24 701	(53 534)	4 986	4	–	136	27 999	23 059
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-6.9%	103.2%	0.0%	0.0%	0.0%	0.0%	6.8%	-2.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	-18.7%	36.0%	66.4%	93.9%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	83.5%	239.6%	17.6%	21.3%	0.0%	7.5%	21.3%	21.3%
Capital payments % of capital expenditure	8	18(1)c,19	0.0%	83.5%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	51.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	64.5%	-36.1%					5.3%	11.8%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%					0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.1%	0.0%	0.0%	2.8%	0.0%	2.7%	2.6%	2.7%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

ADJUSTMENT BUDGET 2014/2015

Table SB7 -

EC136 Emalahleni (Ec) - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 23/01/2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	B B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		107 143	-	-	-	1 000	1 000	108 143	142 161	148 740
Local Government Equitable Share		92 038				0	0	92 038	116 794	118 123
	3	-				-	-	-	-	-
Finance Management		1 800				-	-	1 800	1 850	1 900
Municipal Systems Improvement		934				0	0	934	967	1 018
Integrated National Electrification Programme		10 000				1 000	1 000	11 000	20 000	25 000
EPWP Incentive		1 217				(0)	(0)	1 217	1 000	1 039
Municipal Infrastructure Grant (MIG)		1 154				0	0	1 154	1 550	1 660
Provincial Government:		932	-	-	-	2 202	2 202	3 134	954	991
		-				-	-	-	-	-
		-				-	-	-	-	-
	4	-				-	-	-	-	-
		-				-	-	-	-	-
Other transfers and grants (insert description)	5	932				2 202	2 202	3 134	954	991
District Municipality:		103	-	-	-	435	435	538	108	112
(insert description)		-				-	-	-	-	-
		103				435	435	538	108	112
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)		-				-	-	-	-	-
		-				-	-	-	-	-
Total Operating Transfers and Grants	6	108 178	-	-	-	3 637	3 637	111 815	143 222	149 843
Capital Transfers and Grants										
National Government:		30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
Municipal Infrastructure Grant (MIG)		30 970				(433)	(433)	30 537	32 508	33 835
		-				-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
Other capital transfers (insert description)		-				-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-				-	-	-	-	-
(insert description)		-				-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)		-				-	-	-	-	-
		-				-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)		-				-	-	-	-	-
		-				-	-	-	-	-
Total Capital Transfers and Grants	6	30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
TOTAL RECEIPTS OF TRANSFERS & GRANTS		139 148	-	-	-	3 205	3 205	142 352	175 730	183 678

ADJUSTMENT BUDGET 2014/2015

Table SB8 -

EC136 Emalahleni (Ec) - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23/01/2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands		A								
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		107 143	-	-	-	1 000	1 000	108 143	142 161	148 740
Local Government Equitable Share		92 038				0	0	92 038	116 794	118 123
Finance Management		1 800				-	-	1 800	1 850	1 900
Municipal Systems Improvement		934				0	0	934	967	1 018
Integrated National Electrification Programme		10 000				1 000	1 000	11 000	20 000	25 000
EPWP Incentive		1 217				(0)	(0)	1 217	1 000	1 039
Municipal Infrastructure Grant (MIG)		1 154				0	0	1 154	1 550	1 650
Provincial Government:		932	-	-	-	2 202	2 202	3 134	954	991
Other transfers and grants [insert description]		932				2 202	2 202	3 134	954	991
District Municipality:		103	-	-	-	435	435	538	-	-
[insert description]		103				435	435	538	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Total operating expenditure of Transfers and Grants:		108 178	-	-	-	3 637	3 637	111 815	143 114	149 731
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
Municipal Infrastructure Grant (MIG)		30 970				(433)	(433)	30 537	32 508	33 835
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Total capital expenditure of Transfers and Grants		30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
Total capital expenditure of Transfers and Grants		139 148	-	-	-	3 205	3 205	142 352	175 622	183 566

ADJUSTMENT BUDGET 2014/2015

Table SB9 -

EC136 Emalahleni (Ec) - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 23/01/2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		107 143				1 000	1 000	108 143	142 161	148 740
Conditions met - transferred to revenue		107 143	-	-	-	1 000	1 000	108 143	142 161	148 740
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		932				2 202	2 202	3 134	954	991
Conditions met - transferred to revenue		932	-	-	-	2 202	2 202	3 134	954	991
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts						435	435	435		
Conditions met - transferred to revenue		-	-	-	-	435	435	435	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		108 075	-	-	-	3 637	3 637	111 712	143 114	149 731
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		30 970				(433)	(433)	30 537	32 508	33 835
Conditions met - transferred to revenue		30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		30 970	-	-	-	(433)	(433)	30 537	32 508	33 835
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		139 045	-	-	-	3 205	3 205	142 249	175 622	183 566
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

ADJUSTMENT BUDGET 2014/2015

Table SB10 -

EC136 Emalaheni (Ec) - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year *1 2015/16	Budget Year *2 2016/17
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
<i>[insert description]</i>	1											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
<i>[insert description]</i>	3											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>[insert description]</i>	4											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
<i>[insert description]</i>	4											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-

ADJUSTMENT BUDGET 2014/2015

Table SB11 -

EC136 Emalahleni (Ec) - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 23/01/2015

Summary of remuneration	Ref	Budget Year 2014/15									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		10 227						(120)	(120)	10 107	-1.2%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		-						-	-	-	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Board Fees		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations		-						-	-	-	
Sub Total - Councillors	5	10 227	-	-	-	-	-	(120)	(120)	10 107	-1.2%
% Increase											
Senior Managers of the Municipality											
Basic Salaries and Wages		7 085						(400)	(400)	6 685	-5.6%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		-						-	-	-	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations		-						-	-	-	
Sub Total - Senior Managers of Municipality	5	7 085	-	-	-	-	-	(400)	(400)	6 685	-5.6%
% Increase											
Other Municipal Staff											
Basic Salaries and Wages		37 014						(725)	(725)	36 289	-2.0%
Pension and UIF Contributions		6 175						0	0	6 175	0.0%
Medical Aid Contributions		2 350						(0)	(0)	2 350	0.0%
Overtime		1 590						284	284	1 874	17.9%
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		1 393						0	0	1 393	0.0%
Cellphone Allowance		516						(0)	(0)	516	0.0%
Housing Allowances		225						-	-	225	
Other benefits and allowances		5 016						(0)	(0)	5 016	
Payments in lieu of leave		-						-	-	-	
Long service awards		276						0	0	276	0.0%
Post-retirement benefit obligations		-						-	-	-	
Sub Total - Other Municipal Staff	5	54 555	-	-	-	-	-	(441)	(441)	54 114	-0.8%
% Increase											
Total Municipal Entities		71 867	-	-	-	-	-	(961)	(961)	70 906	-1.3%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION											
		71 867	-	-	-	-	-	(961)	(961)	70 906	-1.3%
% Increase											
TOTAL MANAGERS AND STAFF		61 639	-	-	-	-	-	(841)	(841)	60 799	-1.4%

ADJUSTMENT BUDGET 2014/2015

Table SB12-

EC136 Emalaheni (Ec) - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 23/01/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																	
Vote 1 - Executive and Council		526	526	526	526	526	526	526	526	526	526	526	526	6 312	6 598	6 895	
Vote 2 - Budget and Treasury		7 985	7 985	7 985	7 985	7 985	7 985	8 323	8 323	8 323	8 323	8 323	8 323	97 844	120 723	122 154	
Vote 3 - Corporate Services		2	2	2	2	2	2	2	2	2	2	2	2	23	1	1	
Vote 4 - Community and Social Services		480	480	480	480	480	480	898	898	898	898	898	898	8 268	6 041	6 275	
Vote 5 - IPED		15	15	15	15	15	15	36	36	36	36	36	36	340	191	198	
Vote 6 - Technical Services		7 656	7 656	7 656	7 656	7 656	7 656	7 402	7 402	7 402	7 402	7 402	7 402	90 347	105 735	114 867	
Vote 15 -														-	-	-	
Total Revenue by Vote		16 664	16 664	16 664	16 664	16 664	16 664	17 187	17 187	17 187	17 187	17 187	17 187	203 103	239 289	250 392	
Expenditure by Vote																	
Vote 1 - Executive and Council		2 373	2 373	2 373	2 373	2 373	2 373	2 354	2 354	2 354	2 354	2 354	2 354	28 362	29 680	31 200	
Vote 2 - Budget and Treasury		2 034	2 034	2 034	2 034	2 034	2 034	2 035	2 035	2 035	2 035	2 035	2 035	24 414	24 185	25 656	
Vote 3 - Corporate Services		1 580	1 580	1 580	1 580	1 580	1 580	1 573	1 573	1 573	1 573	1 573	1 573	18 919	16 985	18 135	
Vote 4 - Community and Social Services		1 632	1 632	1 632	1 632	1 632	1 632	2 084	2 084	2 084	2 084	2 084	2 084	22 298	18 625	20 033	
Vote 5 - IPED		1 001	1 001	1 001	1 001	1 001	1 001	924	924	924	924	924	924	11 550	11 692	12 515	
Vote 6 - Technical Services		8 039	8 039	8 039	8 039	8 039	8 039	8 198	8 198	8 198	8 198	8 198	8 198	97 423	110 123	119 794	
Vote 15 -														-	-	-	
Total Expenditure by Vote		16 660	16 660	16 660	16 660	16 660	16 660	17 168	17 168	17 168	17 168	17 168	17 168	202 967	211 289	227 333	
Surplus/ (Deficit)		4	4	4	4	4	4	18	18	18	18	18	18	136	27 999	23 059	

ADJUSTMENT BUDGET 2014/2015

Table SB13 -

EC136 Emalahleni (Ec) - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 23/01/2015

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		8 513	8 513	8 513	8 513	8 513	8 513	8 850	8 850	8 850	8 850	8 850	8 850	104 179	127 322	129 051
Executive and council		526	526	526	526	526	526	526	526	526	526	526	526	6 312	6 593	6 896
Budget and treasury office		7 985	7 985	7 985	7 985	7 985	7 985	8 323	8 323	8 323	8 323	8 323	8 323	97 844	120 723	122 154
Corporate services		2	2	2	2	2	2	2	2	2	2	2	2	23	1	1
Community and public safety		146	146	146	146	146	146	263	263	263	263	263	263	2 457	1 839	1 911
Community and social services		117	117	117	117	117	117	234	234	234	234	234	234	2 112	1 478	1 535
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		23	23	23	23	23	23	23	23	23	23	23	23	278	291	303
Housing		6	6	6	6	6	6	6	6	6	6	6	6	67	70	73
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 018	3 018	3 018	3 018	3 018	3 018	2 796	2 796	2 796	2 796	2 796	2 796	34 884	36 995	38 546
Planning and development		10	10	10	10	10	10	31	31	31	31	31	31	243	121	125
Road transport		3 009	3 009	3 009	3 009	3 009	3 009	2 765	2 765	2 765	2 765	2 765	2 765	34 641	36 874	38 421
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 970	4 970	4 970	4 970	4 970	4 970	5 261	5 261	5 261	5 261	5 261	5 261	61 388	72 928	80 671
Electricity		1 871	1 871	1 871	1 871	1 871	1 871	2 224	2 224	2 224	2 224	2 224	2 224	24 571	33 584	39 121
Water		2 148	2 148	2 148	2 148	2 148	2 148	1 971	1 971	1 971	1 971	1 971	1 971	24 716	27 244	28 830
Waste water management		605	605	605	605	605	605	418	418	418	418	418	418	6 141	7 732	8 193
Waste management		347	347	347	347	347	347	647	647	647	647	647	647	5 980	4 359	4 527
Other		16	16	16	16	16	16	16	16	16	16	16	16	196	205	213
Total Revenue - Standard		16 664	16 664	16 664	16 664	16 664	16 664	17 187	17 187	17 187	17 187	17 187	17 187	203 103	239 289	250 392
Expenditure - Standard																
Governance and administration		5 987	5 987	5 987	5 987	5 987	5 987	5 962	5 962	5 962	5 962	5 962	5 962	71 896	70 850	74 991
Executive and council		2 373	2 373	2 373	2 373	2 373	2 373	2 354	2 354	2 354	2 354	2 354	2 354	28 362	29 680	31 200
Budget and treasury office		2 034	2 034	2 034	2 034	2 034	2 034	2 035	2 035	2 035	2 035	2 035	2 035	24 414	24 185	25 656
Corporate services		1 580	1 580	1 580	1 580	1 580	1 580	1 573	1 573	1 573	1 573	1 573	1 573	18 919	18 965	18 135
Community and public safety		2 623	2 623	2 623	2 623	2 623	2 623	230	230	230	230	230	230	17 119	15 205	16 224
Community and social services		908	908	908	908	908	908	1 268	1 268	1 268	1 268	1 268	1 268	13 057	10 284	10 981
Sport and recreation		87	87	87	87	87	87	87	87	87	87	87	87	1 041	1 107	1 171
Public safety		1 477	1 477	1 477	1 477	1 477	1 477	(1 275)	(1 275)	(1 275)	(1 275)	(1 275)	(1 275)	1 211	1 632	1 903
Housing		151	151	151	151	151	151	151	151	151	151	151	151	1 810	1 981	2 168
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 603	3 603	3 603	3 603	3 603	3 603	3 971	3 971	3 971	3 971	3 971	3 971	45 446	43 851	46 263
Planning and development		850	850	850	850	850	850	773	773	773	773	773	773	9 740	9 710	10 346
Road transport		2 753	2 753	2 753	2 753	2 753	2 753	3 198	3 198	3 198	3 198	3 198	3 198	35 705	34 140	35 916
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 407	4 407	4 407	4 407	4 407	4 407	6 962	6 962	6 962	6 962	6 962	6 962	68 217	80 882	89 314
Electricity		1 056	1 056	1 056	1 056	1 056	1 056	3 886	3 886	3 886	3 886	3 886	3 886	29 650	39 175	44 952
Water		2 148	2 148	2 148	2 148	2 148	2 148	1 971	1 971	1 971	1 971	1 971	1 971	24 716	27 244	28 830
Waste water management		605	605	605	605	605	605	418	418	418	418	418	418	6 141	7 732	8 193
Waste management		598	598	598	598	598	598	687	687	687	687	687	687	7 711	6 732	7 340
Other		39	39	39	39	39	39	43	43	43	43	43	43	490	502	541
Total Expenditure - Standard		16 660	16 660	16 660	16 660	16 660	16 660	17 168	17 168	17 168	17 168	17 168	17 168	202 967	211 289	227 333
Surplus/ (Deficit) 1.		4	4	4	4	4	4	18	18	18	18	18	18	136	27 999	23 059

ADJUSTMENT BUDGET 2014/2015

Table SB14 -

EC136 Emalahleni (Ec) - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 23/01/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		170	170	170	170	170	170	299	299	299	299	299	299	2 609	2 132	2 214
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		575	575	575	575	575	575	762	762	762	762	762	762	8 019	7 775	8 077
Service charges - water revenue		170	170	170	170	170	170	(170)	(170)	(170)	(170)	(170)	(170)	-	2 140	2 223
Service charges - sanitation revenue		31	31	31	31	31	31	(31)	(31)	(31)	(31)	(31)	(31)	-	386	401
Service charges - refuse		235	235	235	235	235	235	235	235	235	235	235	235	2 820	2 955	3 070
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		50	50	50	50	50	50	67	67	67	67	67	67	704	633	657
Interest earned - external investments		174	174	174	174	174	174	340	340	340	340	340	340	3 086	2 186	2 271
Interest earned - outstanding debtors		425	425	425	425	425	425	1	1	1	1	1	1	2 559	5 343	5 550
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		9	9	9	9	9	9	9	9	9	9	9	9	113	119	123
Licences and permits		42	42	42	42	42	42	42	42	42	42	42	42	458	522	542
Agency services		103	103	103	103	103	103	103	103	103	103	103	103	1 235	1 295	1 345
Transfers recognised - operational		9 101	9 101	9 101	9 101	9 101	9 101	9 535	9 535	9 535	9 535	9 535	9 535	111 815	143 222	149 843
Other revenue		2 547	2 547	2 547	2 547	2 547	2 547	3 672	3 672	3 672	3 672	3 672	5 270	38 910	38 074	40 241
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		13 631	13 631	13 631	13 631	13 631	13 631	14 864	14 864	14 864	14 864	14 864	16 463	172 567	205 782	216 558
Expenditure By Type																
Employee related costs		5 137	5 137	5 137	5 137	5 137	5 137	4 996	4 996	4 996	4 996	4 996	4 996	60 799	61 750	67 725
Remuneration of councillors		852	852	852	852	852	852	832	832	832	832	832	832	10 107	10 718	11 134
Debt impairment		271	271	271	271	271	271	(92)	(92)	(92)	(92)	(92)	(92)	1 071	3 407	3 539
Depreciation & asset impairment		1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	23 084	24 192	25 131
Finance charges		15	15	15	15	15	15	15	15	15	15	15	15	175	184	191
Bulk purchases		1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	17 213	18 040	18 740
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		480	480	480	480	480	480	489	489	489	489	489	489	5 812	6 036	6 272
Grants and subsidies		2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	(789)	21 769	28 296	33 660
Other expenditure		4 970	4 970	4 970	4 970	4 970	4 970	5 520	5 520	5 520	5 520	5 520	5 520	62 938	58 606	60 942
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		17 133	17 133	17 133	17 133	17 133	17 133	17 168	17 168	17 168	17 168	17 168	14 329	202 969	211 291	227 335
Surplus/(Deficit)		(3 502)	(3 502)	(3 502)	(3 502)	(3 502)	(3 502)	(2 304)	(2 304)	(2 304)	(2 304)	(2 304)	2 134	(30 401)	(4 509)	(10 776)
Transfers recognised - capital		2 581	2 581	2 581	2 581	2 581	2 581	2 509	2 509	2 509	2 509	2 509	2 509	30 537	32 508	33 835
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(921)	(921)	(921)	(921)	(921)	(921)	204	204	204	204	204	4 643	136	27 999	23 059

ADJUSTMENT BUDGET 2014/2015

Table SB15 -

EC136 Emalahleni (Ec) - Supporting Table SB15 Adjustments Budget - monthly cash flow - 23/01/2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		170	170	170	170	170	170	289	289	289	289	-	597	2 809	2 132	2 214
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		575	575	575	575	575	575	762	762	762	762	-	1 523	8 019	7 775	8 077
Service charges - water revenue		170	170	170	170	170	170	(170)	(170)	(170)	(170)	-	(340)	-	2 140	2 223
Service charges - sanitation revenue		277	277	277	277	277	277	(277)	(277)	(277)	(277)	-	(555)	-	366	491
Service charges - refuse		235	235	235	235	235	235	235	235	235	235	-	470	2 820	2 955	3 070
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		50	50	50	50	50	50	67	67	67	67	-	134	704	633	657
Interest earned - external investments		174	174	174	174	174	174	340	340	340	340	-	681	3 086	2 186	2 271
Interest earned - outstanding debtors		425	425	425	425	425	425	1	1	1	1	-	3	2 558	5 343	5 560
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants		9	9	9	9	9	9	9	9	9	9	-	19	113	119	123
Licences and permits		42	42	42	42	42	42	42	42	42	42	-	83	498	522	542
Agency services		103	103	103	103	103	103	103	103	103	103	-	206	1 236	1 295	1 345
Transfer receipts - operational		9 101	9 101	9 101	9 101	9 101	9 101	9 535	9 535	9 535	9 535	-	19 070	111 815	143 222	149 843
Other revenue		2 999	2 999	2 999	2 999	2 999	2 999	3 486	3 486	3 486	3 486	-	6 971	38 910	38 074	40 241
Cash Receipts by Source		14 330	14 330	14 330	14 330	14 330	14 330	14 431	14 431	14 431	14 431	-	28 853	172 567	206 782	216 558
Other Cash Flows by Source																
Transfers receipts - capital		2 581	2 581	2 581	2 581	2 581	2 581	2 509	2 509	2 509	2 509	-	5 017	30 537	32 508	33 635
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		16 911	16 911	16 911	16 911	16 911	16 911	16 940	16 940	16 940	16 940	-	33 880	203 105	239 290	250 393
Cash Payments by Type																
Employee related costs		5 137	5 137	5 137	5 137	5 137	5 137	4 996	4 996	4 996	4 996	-	9 993	60 799	61 750	67 726
Remuneration of councillors		852	852	852	852	852	852	832	832	832	832	-	1 665	10 107	10 718	11 134
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		15	15	15	15	15	15	15	15	15	15	-	29	175	184	191
Bulk purchases - Electricity		1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	-	2 869	17 213	18 040	18 740
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		480	480	480	480	480	480	468	468	468	468	-	977	5 812	6 038	6 272
Grants and subsidies paid - other municipalities		1 577	1 577	1 577	1 577	1 577	1 577	2 051	2 051	2 051	2 051	-	4 102	21 769	28 296	33 660
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		5 240	5 240	5 240	5 240	5 240	5 240	5 428	5 428	5 428	5 240	-	9 972	62 938	58 686	60 942
Cash Payments by Type		14 736	14 736	14 736	14 736	14 736	14 736	15 245	15 245	15 245	15 057	-	29 606	178 813	183 692	198 664
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	41 071	41 071	33 191	36 328
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	306	306	-	-
Total Cash Payments by Type		14 736	14 736	14 736	14 736	14 736	14 736	15 245	15 245	15 245	15 057	-	70 983	220 190	216 883	234 992
NET INCREASE/(DECREASE) IN CASH HELD		2 175	2 175	2 175	2 175	2 175	2 175	1 695	1 695	1 695	1 883	-	(37 102)	(17 086)	22 407	15 401
Cash/cash equivalents at the monthly year beginning		50 693	53 168	55 343	57 517	59 692	61 867	64 041	65 737	67 432	69 127	71 010	71 010	50 693	33 908	56 315
Cash/cash equivalents at the monthly year end		53 168	55 343	57 517	59 692	61 867	64 041	65 737	67 432	69 127	71 010	71 010	33 908	33 908	56 315	71 716

ADJUSTMENT BUDGET 2014/2015

Table SB16 -

EC135 Emalaheni (Ec) - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 23/01/2015

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2 048	2 048	2 048	2 048	2 048	2 048	1 887	1 887	1 887	1 887	1 887	1 887	23 607	15 422	-
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		277	277	277	277	277	277	922	922	922	922	922	922	7 190	14 459	26 929
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	2 324	2 324	2 324	2 324	2 324	2 324	2 808	2 808	2 808	2 808	2 808	2 808	30 797	29 881	26 929
Single-year expenditure appropriation																
Vote 1 - Executive and Council		351	351	351	351	351	351	351	351	351	351	351	466	4 325	210	2 270
Vote 2 - Budget and Treasury		97	97	97	97	97	97	144	144	144	144	144	214	1 512	1 060	1 240
Vote 3 - Corporate Services		31	31	31	31	31	31	39	39	39	39	39	79	458	100	260
Vote 4 - Community and Social Services		162	162	162	162	162	162	306	306	306	306	306	376	2 899	100	1 747
Vote 5 - IPED		191	191	191	191	191	191	(69)	(69)	(69)	(69)	(69)	161	660	1 740	105
Vote 6 - Technical Services		10	10	10	10	10	10	10	10	10	10	10	10	120	100	1 747
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	861	861	861	861	861	861	761	761	761	761	761	1 306	10 274	3 310	7 999
Total Capital Expenditure	2	3 185	3 185	3 185	3 185	3 185	3 185	3 569	3 569	3 569	3 569	3 569	4 114	41 071	33 191	36 328

ADJUSTMENT BUDGET 2014/2015

Table SB17 -

EC136 Emalahleni (Ec) - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 23/01/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		478	478	478	478	478	478	533	533	533	533	533	758	6 285	1 370	3 800
Executive and council		351	351	351	351	351	351	351	351	351	351	351	466	4 325	210	2 270
Budget and treasury office		97	97	97	97	97	97	144	144	144	144	144	214	1 512	1 050	1 240
Corporate services		31	31	31	31	31	31	39	39	39	39	39	79	458	100	230
Community and public safety		1 642	1 642	1 642	1 642	1 642	1 642	1 981	1 981	1 981	1 981	1 981	2 051	21 803	8 416	1 747
Community and social services		1 275	1 275	1 275	1 275	1 275	1 275	1 614	1 614	1 614	1 614	1 614	1 694	17 406	5 416	1 747
Sport and recreation		366	366	366	366	366	366	366	366	366	366	366	366	4 397	3 000	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		477	477	477	477	477	477	843	843	843	843	843	1 093	8 170	16 299	29 174
Planning and development		191	191	191	191	191	191	(89)	(89)	(89)	(89)	(89)	161	880	1 740	105
Road transport		287	287	287	287	287	287	932	932	932	932	932	932	7 310	14 569	29 069
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		588	588	588	588	588	588	213	213	213	213	213	213	4 803	7 106	1 607
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 607
Waste management		588	588	588	588	588	588	213	213	213	213	213	213	4 803	7 106	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		3 185	3 185	3 185	3 185	3 185	3 185	3 569	3 569	3 569	3 569	3 569	4 114	41 071	33 191	36 328

ADJUSTMENT BUDGET 2014/2015

Table SB18 -

EC136 Emalahleni (Ec) - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year #1 2015/16	Budget Year #2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		4 869	-	-	-	-	-	2 321	2 321	7 190	16 119	30 536
Infrastructure - Road transport		3 319	-	-	-	-	-	3 871	3 871	7 190	14 459	28 929
Roads, Pavements & Bridges		3 319	-	-	-	-	-	3 871	3 871	7 190	14 459	28 929
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	1 607
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	1 607
Infrastructure - Other		1 550	-	-	-	-	-	(1 550)	(1 550)	-	1 660	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	1 550	-	-	-	-	-	(1 550)	(1 550)	-	1 660	-
Community		15 490	-	-	-	-	-	2 034	2 034	17 523	7 900	1 607
Parks & gardens		-	-	-	-	-	-	49	49	49	-	1 607
Sports Fields & stadia		4 397	-	-	-	-	-	-	-	4 397	3 000	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		8 443	-	-	-	-	-	1 985	1 985	10 428	4 900	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		2 650	-	-	-	-	-	-	-	2 650	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	70	70	70	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	70	70	70	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		17 614	-	-	-	-	-	(1 327)	(1 327)	16 288	9 172	4 035
General vehicles		2 900	-	-	-	-	-	860	860	3 760	800	1 100
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		460	-	-	-	-	-	334	334	794	-	-
Computers - hardware/equipment		500	-	-	-	-	-	408	408	808	480	475
Furniture and other office equipment		370	-	-	-	-	-	373	373	743	330	400
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		13 134	-	-	-	-	-	(3 112)	(3 112)	10 023	7 562	2 080
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		250	-	-	-	-	-	(190)	(190)	60	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		250	-	-	-	-	-	(250)	(250)	-	-	150
Computers - software & programming		250	-	-	-	-	-	(250)	(250)	-	-	150
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjust	1	38 223	-	-	-	-	-	2 848	2 848	41 071	33 191	36 328

ADJUSTMENT BUDGET 2014/2015

EC136 Emalahleni (Ec) - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavold. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

ADJUSTMENT BUDGET 2014/2015

EC136 Emalaheni (Ec) - Supporting Table SB10c Adjustments Budget - expenditure on repairs and maintenance by asset class - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavold. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		6 115	-	-	-	-	-	(1 089)	(1 089)	5 026	6 408	6 657
Infrastructure - Road transport		1 439	-	-	-	-	-	(559)	(559)	880	1 508	1 566
Roads, Pavements & Bridges		1 130	-	-	-	-	-	(500)	(500)	630	1 184	1 230
Storm water		309	-	-	-	-	-	(59)	(59)	250	324	336
Infrastructure - Electricity		1 363	-	-	-	-	-	(530)	(530)	833	1 428	1 484
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		333	-	-	-	-	-	-	-	333	349	362
Street Lighting		1 030	-	-	-	-	-	(530)	(530)	500	1 079	1 121
Infrastructure - Water		2 945	-	-	-	-	-	-	-	2 945	3 086	3 206
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		2 945	-	-	-	-	-	-	-	2 945	3 086	3 206
Infrastructure - Sanitation		368	-	-	-	-	-	-	-	368	368	401
Reticulation		368	-	-	-	-	-	-	-	368	368	401
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		547	-	-	-	-	-	(82)	(82)	465	573	595
Parks & gardens		34	-	-	-	-	-	(32)	(32)	3	36	37
Sports Fields & stadia		41	-	-	-	-	-	-	-	41	43	45
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		103	-	-	-	-	-	(103)	(103)	-	108	112
Cemeteries		368	-	-	-	-	-	53	53	421	386	401
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 886	-	-	-	-	-	748	748	6 634	4 754	4 939
General vehicles		939	-	-	-	-	-	668	668	1 607	884	1 022
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		3 433	-	-	-	-	-	104	104	3 536	2 016	3 029
Computers - hardware/equipment		12	-	-	-	-	-	-	-	12	13	13
Furniture and other office equipment		120	-	-	-	-	-	(25)	(25)	95	126	130
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1 383	-	-	-	-	-	0	0	1 383	716	743
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	17 548	-	-	-	-	-	(423)	(423)	12 125	11 736	12 191

ADJUSTMENT BUDGET 2014/2015

EC136 Emalahleni (Ec) - Supporting Table \$B18d Adjustments Budget - depreciation by asset class - 23/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		21 070	-	-	-	-	-	-	-	21 070	22 077	22 910
Infrastructure - Road transport		20 531	-	-	-	-	-	-	-	20 531	21 512	22 316
Roads, Pavements & Bridges		20 531	-	-	-	-	-	-	-	20 531	21 512	22 316
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		532	-	-	-	-	-	-	-	532	559	586
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		532	-	-	-	-	-	-	-	532	559	586
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		7	-	-	-	-	-	-	-	7	7	7
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	7	-	-	-	-	-	-	-	7	7	7
Community		909	-	-	-	-	-	-	-	909	955	1 002
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		599	-	-	-	-	-	-	-	599	629	660
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community Halls		109	-	-	-	-	-	-	-	109	115	121
Libraries		5	-	-	-	-	-	-	-	5	5	6
Recreational facilities		18	-	-	-	-	-	-	-	18	19	20
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		177	-	-	-	-	-	-	-	177	186	195
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		8	-	-	-	-	-	-	-	8	8	9
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		8	-	-	-	-	-	-	-	8	8	9
Other assets		933	-	-	-	-	-	-	-	933	980	1 029
General vehicles		289	-	-	-	-	-	-	-	289	304	319
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		27	-	-	-	-	-	-	-	27	28	29
Computers - hardware/equipment		308	-	-	-	-	-	-	-	308	324	340
Furniture and other office equipment		156	-	-	-	-	-	-	-	156	164	172
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		153	-	-	-	-	-	-	-	153	161	169
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		184	-	-	-	-	-	-	-	184	173	181
Computers - software & programming		184	-	-	-	-	-	-	-	184	173	181
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	23 084	-	-	-	-	-	-	-	23 084	24 192	25 131

Table SP19 -

[illegible]